

[Date]

To: [Customs Authority Name]  
[Department/Office]  
[Address Line 1]  
[Address Line 2]

**RE: LEGAL OPINION ON CUSTOMS AND IMPORT DUTY EXEMPTION FOR  
[ORGANIZATION/PROJECT NAME]**

Dear Sir/Madam,

We have been requested to provide a formal legal opinion regarding the eligibility of [Organization Name] for exemption from customs duties and import taxes concerning the importation of [Description of Goods/Equipment].

**1. Background**

[Organization Name] is a [Type of Entity, e.g., Non-Profit/Government Contractor] currently engaged in [Project Name/Purpose]. The goods described in the attached packing list (Invoice No: [Number]) are essential for the completion of this project.

**2. Legal Basis for Exemption**

It is our professional opinion that the Subject Goods qualify for duty exemption based on the following legal instruments:

- [Reference Law/Act Name, e.g., Customs Act Section X]
- [Reference International Treaty or Bilateral Agreement]
- [Reference Special Investment License or NGO Status]

**3. Analysis**

Under [Specific Regulation], goods imported for the purpose of [Specific Purpose] are granted a 100% waiver on import duties and Value Added Tax (VAT). [Organization Name] meets all criteria defined therein as it is a registered [Entity Type] and the goods are not intended for local resale.

**4. Conclusion**

Based on the aforementioned legal framework, we conclude that the shipment identified under Bill of Lading [Number] should be exempt from all standard customs duties, levies, and import taxes.

We trust this opinion clarifies the tax status of these goods. Should you require further documentation, please contact the undersigned.

Sincerely,

[Signature]  
[Name of Legal Counsel/Tax Consultant]

[Title]

[Law Firm/Consultancy Name]

**Attachments:**

1. Commercial Invoice
2. Packing List
3. Proof of Registration/Exemption Certificate